

**STATE BOARD OF ACCOUNTS**  
**302 West Washington Street**  
**Room E418**  
**INDIANAPOLIS, INDIANA 46204-2769**

COMPLIANCE ENGAGEMENT REPORT

OF

VAN BUREN TOWNSHIP

GRANT COUNTY, INDIANA

January 1, 2020 to December 31, 2023



**FILED**  
11/12/2024



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SCHEDULE OF OFFICIALS

<u>Office</u>	<u>Official</u>	<u>Term</u>
Trustee	Robert White	01-01-20 to 10-31-23
	Susan Hinderliter	11-01-23 to 12-31-24
Chair of the Township Board	Susan Hinderliter	01-01-20 to 10-31-23
	(Vacant)	11-01-23 to 12-31-23
	Doug Martz	01-01-24 to 12-31-24



Paul D. Joyce, CPA  
State Examiner

## INDIANA STATE BOARD OF ACCOUNTS

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TO: THE OFFICIALS OF VAN BUREN TOWNSHIP, GRANT COUNTY, INDIANA

As authorized under Indiana Code 5-11-1, we performed certain procedures to the accounting records and related documents of Van Buren Township (Township), for the period of January 1, 2020 to December 31, 2023. The objective of this engagement was to determine compliance with applicable Indiana laws, regulations, and uniform compliance guidelines (Guidelines) established by the Indiana State Board of Accounts pursuant to Indiana Code 5-11-1-24. The objective of this engagement is not to opine on compliance or financial activity of the Township as this engagement was not conducted in accordance with any standards established by an authoritative standard setting body, and, as such, we do not provide any opinions on compliance or financial activity.

Management is responsible for preparing and maintaining its accounting records and related documents in accordance with applicable Indiana laws, regulations, and Guidelines. Management's responsibility also includes, but is not limited to, complying with other applicable Indiana laws, regulations, and Guidelines concerning how it operates: authorized sources and uses of funds; what reports are required to be prepared and filed; and what depositories and investment types are allowable.

We fulfilled our responsibility as detailed in the first paragraph, using procedures that verified the appropriate accounting for and reporting of cash, receipts, and disbursements; and the appropriate sources and uses of funds in accordance with applicable Indiana laws, regulations, and Guidelines. Expanding the scope and nature of these procedures can and does occur in specific circumstances.

The Comments contained herein, if any, describe the identified reportable instances of noncompliance found during our engagement. Our procedures were not designed to identify all instances of noncompliance; therefore, noncompliance may exist that is unidentified. Any Official Response to the Comments incorporated within this report was not verified for accuracy.

The Schedule of Officials and Statements of Receipts, Disbursements, and Cash and Investment Balances - Regulatory Basis (Statements) are informational only. The Statements have not been subjected to any procedures designed to express an opinion or provide any assurance on them, and, accordingly, we do not express an opinion or provide any assurance on them.

This report is intended solely for the information and use of management, governance, and others within the organization. This restriction is not intended to limit the distribution of this report, which is a matter of public record. Reports can be found on the Indiana State Board of Accounts' website: <http://www.in.gov/sboa/>, and the Township's Annual Financial Reports filed by management can be found on the Indiana Gateway for Government Units financial reporting system website: <http://www.gateway.ifionline.org>.

The contents of this report were communicated to Susan Hinderliter, Trustee, and Tara Street, Township Board member, on October 30, 2024.



Beth Kelley, CPA, CFE  
Deputy State Examiner

October 29, 2024

VAN BUREN TOWNSHIP, GRANT COUNTY  
COMMENTS

No reportable instances of noncompliance.

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STATEMENTS OF RECEIPTS, DISBURSEMENTS, AND CASH  
AND INVESTMENT BALANCES - REGULATORY BASIS

VAN BUREN TOWNSHIP, GRANT COUNTY  
 STATEMENT OF RECEIPTS, DISBURSEMENTS,  
 AND CASH AND INVESTMENT BALANCES -  
 REGULATORY BASIS  
 For the Years Ended December 31, 2020 and 2021

Fund	Cash and Investments 01-01-20	Receipts	Disbursements	Cash and Investments 12-31-20	Receipts	Disbursements	Cash and Investments 12-31-21
TOWNSHIP FUND	\$ 23,887	\$ 26,094	\$ 24,690	\$ 25,291	\$ 29,882	\$ 25,829	\$ 29,344
TOWNSHIP ASSISTANCE	25,531	20,266	12,581	33,216	20,028	10,503	42,741
FIRE FIGHTING FUND	49,325	22,913	12,896	59,342	23,709	17,367	65,684
RAINY DAY FUND	22,743	-	2,192	20,551	-	1,112	19,439
CUMULATIVE FIRE FUND	35,968	9,348	-	45,316	8,839	-	54,155
PAYROLL DEDUCTIONS	441	2,645	1,323	1,763	2,863	2,645	1,981
Totals	<u>\$ 157,895</u>	<u>\$ 81,266</u>	<u>\$ 53,682</u>	<u>\$ 185,479</u>	<u>\$ 85,321</u>	<u>\$ 57,456</u>	<u>\$ 213,344</u>

VAN BUREN TOWNSHIP, GRANT COUNTY  
 STATEMENT OF RECEIPTS, DISBURSEMENTS,  
 AND CASH AND INVESTMENT BALANCES -  
 REGULATORY BASIS  
 For the Years Ended December 31, 2022 and 2023

Fund	Cash and Investments 01-01-22	Receipts	Disbursements	Cash and Investments 12-31-22	Receipts	Disbursements	Cash and Investments 12-31-23
TOWNSHIP FUND	\$ 29,344	\$ 31,997	\$ 27,295	\$ 34,046	\$ 44,321	\$ 26,096	\$ 52,271
TOWNSHIP ASSISTANCE	42,741	18,745	17,985	43,501	11,029	16,295	38,235
FIRE FIGHTING FUND	65,684	24,374	23,765	66,293	26,389	16,104	76,578
RAINY DAY FUND	19,439	-	1,168	18,271	-	1,191	17,080
CUMULATIVE FIRE FUND	54,155	8,867	-	63,022	9,950	-	72,972
PAYROLL DEDUCTIONS	1,981	2,863	2,863	1,981	2,601	2,863	1,719
Totals	<u>\$ 213,344</u>	<u>\$ 86,846</u>	<u>\$ 73,076</u>	<u>\$ 227,114</u>	<u>\$ 94,290</u>	<u>\$ 62,549</u>	<u>\$ 258,855</u>